



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: June 27, 2017

**DATE:** June 2, 2017  
**TO:** Board of County Commissioners  
**FROM:** Ben Hutchins, CPA, Director, Finance and Administration Division  
Community Services Department, 954-4646, [bhutchins@washoecounty.us](mailto:bhutchins@washoecounty.us)  
**THROUGH:** Dave Solaro, Arch., P.E., Director  
Community Services Department, 328-3600, [dsolaro@washoecounty.us](mailto:dsolaro@washoecounty.us)  
**SUBJECT:** Public hearing: For possible action to (1) consider a report of each property delinquent on its utility charges and the amount of each property's delinquency, along with any objections to the report; and  
(2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt a Resolution to collect delinquent utility charges on the tax roll. (All Commission Districts.)

### SUMMARY

Under NRS 244.157, which generally allows a board of county commissioners to exercise the powers of a general improvement district, NRS 318.201, which generally allows a general improvement district to collect delinquent utility charges on the tax roll, and Washoe County Ordinances, the Board of County Commissioners (Board) may elect to collect delinquent utility charges on the tax roll annually.

Before delinquent utility charges can be collected on the tax roll, NRS 318.201 requires that the Board adopt a resolution electing to do so. Before adopting the resolution, the Board must consider a report of the properties delinquent on their utility charges and the amount of each property's delinquent charges, along with any objections to the report. Under the proposed Resolution and report, utility account balances that were delinquent as of March 31, 2017, and continued to be delinquent as of May 19, 2017, would be collected on the tax roll by the Treasurer's Office in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes.

Washoe County Strategic Objective supported by this item: Stewardship of our Community.

### PREVIOUS ACTION

Delinquent utility charges are collected on the tax roll annually.

AGENDA ITEM # 28

## **BACKGROUND**

Washoe County owns and operates reclaimed water, recharge water (in Golden Valley), wastewater, and Spanish Springs flood control utilities (“Utilities”) through its Community Services Department (“Department”). The Department charges, and relies on, customer rates to provide services associated with these Utilities.

NRS 244.157, NRS 318.201, and Washoe County Ordinances authorize delinquent utility charges to be collected on the tax roll annually, if the Board elects by resolution to do so and adopts a report of each property delinquent on its utility charges and the amount of each property’s delinquent charges.

Utility customers were notified that delinquencies as of March 31, 2017 that were still unpaid as of May 19, 2017 could be collected on the tax roll. Customers who were still delinquent as of May 19, 2017 were provided notice that, at a public hearing, the Board would consider directing the delinquent charges to be collected on the tax roll.

Notice of the public hearing was published in the Reno Gazette Journal once a week for two weeks prior to the date set for the hearing.

Adopting the Resolution and the report authorizes the Treasurer’s Office to collect delinquent utility charges as of March 31, 2017, that continued to be delinquent as of May 19, 2017, on the tax roll, in the same manner, by the same persons, and at the same time as, together with and not separately from, the county’s general taxes.

## **FISCAL IMPACT**

Excluding the possibility of bankruptcies, attaching delinquent utility accounts to the tax roll would provide for the collection of \$182,854.57 in utility related delinquencies.

## **RECOMMENDATION**

It is recommended that the Board do the following:

- (1) Hold a public hearing to consider a report of each property delinquent on its utility charges and the amount of each property’s delinquency, along with any objections to the report; and
- (2) After considering the report and any objections to it, determine whether to adopt the report and correspondingly adopt a Resolution to collect delinquent utility charges on the tax roll.

## **POSSIBLE MOTION**

Should the Board agree with staff’s recommendation, a possible motion would be:

“Move to hold a public hearing to consider a report of each property delinquent on its utility charges and the amount of each property’s delinquency, along with any objections to the report.”

If, after the public hearing, the Board determines to adopt the report and, correspondingly, adopt a Resolution to collect delinquent utility charges on the tax roll, a possible motion might be:

“Move to adopt the report of each property delinquent on its utility charges and the amount of each property’s delinquency and a corresponding Resolution that the delinquent utility charges be collected on the tax roll.”

## RESOLUTION

### A RESOLUTION TO COLLECT CERTAIN DELINQUENT UTILITY CHARGES ON THE TAX ROLL

WHEREAS, Washoe County owns and operates reclaimed water, recharge water (in Golden Valley), wastewater, and Spanish Springs flood control utilities ("Utilities") through its Community Services Department ("Department"); and

WHEREAS, the Department charges, and relies on, customer rates to provide services associated with the Utilities that are desired by the public; and

WHEREAS, as of March 31, 2017, various utility accounts were delinquent; and

WHEREAS, as of May 19, 2017, customer accounts associated with Four Hundred and Sixty Five (465) Assessor Parcel Numbers (APNs), that were delinquent as of March 31, 2017, continued to be delinquent; and

WHEREAS, NRS 244.157, NRS 318.201, and Washoe County Ordinances authorize delinquent utility charges to be collected on the tax roll annually; and

WHEREAS, delinquent utility customers were provided notice that delinquencies as of March 31, 2017, not paid by May 19, 2017, would be attached to the tax roll; and

WHEREAS, customers still delinquent as of May 19, 2017 were provided notice of the public hearing to be held on June 27, 2017, at 10:00 a.m.; and

WHEREAS, a Notice of Public Hearing was published in the Reno Gazette Journal once a week for two weeks prior to the date set for the hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE IN THE STATE OF NEVADA:

**Section I.** The following APNs that had utility account balances delinquent as of March 31, 2017, and continued to be delinquent as of May 19, 2017, shall be attached to the tax roll by the Treasurer's Office and collected in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes:

APN	Amount	APN	Amount	APN	Amount	APN	Amount
00947102	492.9	01722319	89.75	01728320	653.83	01729205	216.69
00957214	387.32	01722325	88.8	01729102	652.66	01746304	150.06
01637041	136.72	01723208	626.69	01729105	659.58	01755011	663.09
01708109	659.13	01723214	480.25	01729112	345.87	01755014	662.11
01711009	640.34	01723217	295.23	01729116	163.91	01756006	663.21
01722310	662.92	01725334	663.23	01729161	527.3	02127008	133.54
01722317	439.72	01726215	284.84	01729166	660.28	02602137	662.36

APN	Amount	APN	Amount	APN	Amount	APN	Amount
02602152	335.7	04962304	623.24	08052226	301.89	08348219	129.4
02602156	416.81	04966505	539.99	08052238	91.13	08348234	129.4
03505103	663.23	04979121	105.5	08052267	905.82	08348238	60.28
03505106	611.09	04981114	185.96	08052268	207.95	08349403	27.93
03505309	136.72	04982305	643.06	08052282	990.79	08350303	663.23
03505312	235.96	05119107	335.7	08052283	111.09	08350506	662.82
03506107	645.27	05151321	93.68	08054119	344.69	08350511	614.86
03506202	652.43	05157102	653.83	08054127	162.01	08350513	614.63
03506204	249.49	07628126	60.28	08054213	656.26	08350605	41.59
03506303	663.23	07628226	109.06	08056308	436.03	08350606	662.99
03506311	663.2	07629043	69.4	08057102	117.39	08350614	663.23
03506407	642.61	07631053	129.4	08057312	505.8	08351106	663.1
03507102	663.23	07631070	60.28	08061201	619.95	08351116	658.47
03509109	657.54	07636101	39.39	08061204	619.15	08356102	129.4
03509118	84.84	07639164	129.4	08061307	55.24	08356104	129.4
03510103	644.76	07669080	129.4	08061313	653.59	08356314	27.93
03510208	65	08019109	3943.52	08061316	139.62	08356317	60.28
03510401	663.22	08019120	69.96	08062201	415.1	08357209	129.4
03510409	284.84	08042106	607.38	08062303	659.58	08357303	27.93
03511207	124.77	08042107	91.91	08222116	632.7	08357314	129.4
03512008	663.23	08042206	505.95	08222214	659.92	08357402	27.93
03512011	83.45	08042211	659.97	08222407	640.34	08359217	663.23
03534209	663.23	08043105	658.47	08222501	659.27	08372108	129.4
03534302	185.36	08045003	341.95	08222604	637.79	08381202	92.63
03535405	431.09	08048108	561.7	08223207	392.63	08386109	27.93
03535706	663.21	08048258	358.17	08223902	614.6	08386127	55.86
03536420	679.84	08048359	908.43	08226346	53.94	08517109	663.23
03536603	465.06	08048382	945.5	08251212	983.83	08517111	630.04
03536608	650.26	08049607	824.46	08265003	130.66	08517203	660.61
03862512	205.27	08049703	330.46	08265019	128.43	08517307	651.34
03862607	981.89	08049745	973.4	08339119	129.4	08517404	663.23
03862709	199.71	08049749	416.1	08339120	60.28	08518209	47.92
03862809	982.72	08049751	47.16	08339304	124.98	08518212	663.23
03863102	500.55	08049767	970.24	08339305	129.4	08518214	619.15
03863211	899.04	08050225	507.04	08339502	27.93	08518216	657.33
03863324	950.24	08050234	556.75	08344047	120.98	08742106	631.66
04439109	335.7	08050342	219.53	08347210	129.4	08747101	663.21
04439110	335.7	08050351	194.97	08347216	129.33	08747210	663.21
04957304	86.09	08052108	983.35	08348204	129.4	08757109	663.23

APN	Amount	APN	Amount	APN	Amount	APN	Amount
08761309	45.81	08926310	41.79	50473035	129.4	53039202	714.5
08763202	88.8	08927418	656.25	50841019	27.93	53040213	815.95
08765103	663.23	08928102	129.4	50842021	27.93	53041404	815.95
08765108	41.59	08929009	129.4	50842027	27.93	53041428	285.04
08765113	545.78	08932107	60.28	50843007	129.4	53042301	96.46
08765114	663.23	08932110	129.4	50844109	161.75	53042603	361.64
08765129	644.4	08932304	708.25	50845213	129.4	53044102	272.46
08765210	197.98	08934402	129.4	50845218	129.4	53054303	815.95
08765214	656.42	08938206	125.4	50847210	97.05	53055218	790.24
08765245	661.34	08939115	129.4	50847606	129.4	53056301	366.13
08766129	550.92	08940103	60.28	50847611	129.4	53061607	815.95
08766136	663.23	08941203	129.4	50847614	143.05	53061610	134.47
08766301	136.72	08942503	129.4	51001109	129.4	53063104	298.08
08766316	439.33	08943308	73.07	51002202	60.28	53065201	601.34
08766406	136.72	08943309	106.94	51002204	129.4	53068204	798.35
08768214	627.41	08943404	60.28	51005103	701.25	53069202	58.02
08769111	662.89	08947204	27.93	51005207	565.38	53070215	200
08769209	663.21	08951106	149.33	51006302	350.09	53071301	705.26
08770212	663.22	08954302	27.93	51015107	811.4	53072203	133.09
08770215	563.08	08955208	27.93	53005102	374.54	53074205	235.14
08770409	663.23	08955303	129.4	53008401	786.1	53074302	570.81
08820207	324.84	08957302	60.28	53008429	257.05	53075316	360.32
08820227	270.36	14010201	639.47	53010206	361.64	53076202	815.95
08822048	355.51	14205402	662.33	53011409	329.32	53076305	712.2
08918143	27.93	14214304	648.6	53012202	170.2	53078208	235.14
08918160	115.33	14414108	234.73	53017209	813.23	53081201	61.28
08918170	92.63	14420107	88.8	53019203	67.82	53082203	298.02
08918189	129.4	14423105	335.7	53019510	815.95	53087314	815.95
08919113	129.4	15038220	131.35	53023109	802.46	53088102	815.95
08919228	60.28	15206310	659.27	53025305	790.26	53088214	585.2
08919241	129.4	15211019	152.55	53026206	789.06	53091303	50.9
08919261	129.4	15218105	663.23	53027210	50.61	53092105	623.74
08919702	129.4	15219220	663.23	53027502	815.95	53205119	815.95
08919707	55.79	15221503	492.9	53030103	802.46	53205206	530.29
08919709	27.93	15230206	623.24	53031208	491.29	53207101	661.62
08921106	27.76	15231201	41.59	53031209	813.92	53208307	285.34
08922006	129.4	15289105	284.84	53034202	708.25	53211301	344.15
08926301	248.07	50003204	246.88	53036403	309.41	53211304	815.95
08926309	60.28	50467006	27.93	53036503	623.74	53402102	64.7

APN	Amount	APN	Amount	APN	Amount	APN	Amount
53403111	129.4	55207407	249.84	55614203	41.59	55641215	663.15
53405202	27.93	55207501	324.84	55614302	101.07	55644108	385.95
53406212	129.4	55208108	324.84	55616104	487.86	55644123	734.04
53406412	129.4	55208408	258.94	55616224	41.59	55644131	80.87
53406423	59.34	55208409	320.36	55617108	663.23	55644165	284.84
53410107	129.4	55209216	185.01	55617140	601.67	55645108	663.23
53410113	129.4	55209217	185.01	55619101	640.34	55645111	616.89
53411103	129.4	55211402	324.84	55619207	663.21	55645116	663.23
53411218	45.05	55211416	157.94	55619310	663.23	55645121	398.85
53411222	129.4	55211512	324.84	55621119	234.73	55645130	41.59
53413201	27.93	55212103	182.43	55623206	663.21	55646113	663.23
53413207	162.21	55212410	324.84	55625101	663.23	55647112	284.84
53415209	129.4	55216402	324.84	55626102	391.45	55650116	663.23
53418302	27.93	55216405	174.84	55626211	368.06	55651113	660.28
53421105	60.28	55217517	324.84	55626212	335.7	55651115	241.86
53421305	129.4	55218106	224.84	55627311	284.1	55654104	659.97
53422203	60.28	55219002	324.84	55628010	387.32	55655208	621.42
53422206	129.4	55220108	48.84	55633209	163.94	56605103	663.23
53423123	129.4	55220112	103.8	55634204	257.04	56607027	619.15
53423204	27.93	55220208	103.8	55634209	538.56	56607029	611.09
53423206	129.4	55222307	649.28	55636203	663.23	56607030	292.6
53431104	811.4	55222619	377.59	55636215	663.23	56609107	662.65
53433318	92.63	55224103	464.81	55637117	102.69	56610001	661.1
53447104	777.81	55224105	163.96	55640111	134.84	57024101	163.89
53806506	801.17	55224119	41.59	55640124	217.4	57026207	1324.84
53806702	305.4	55224124	448.4	55641102	663.23	57026301	644.76
53807201	815.95	55224130	163.98	55641124	663.23	57026308	394.43
55204043	94.13	55605119	601.32	55641141	631.66	57026311	78.3
55204068	314.48	55605202	601.67	55641145	41.14	57026314	663.1
55205011	324.84	55607204	370	55641147	488.94	57026315	522.48
55206009	324.77	55608105	368.08	55641207	661.52	57027103	662.17
						57027104	662.17

**Section II.** This resolution shall be effective on passage and approval.

**Section III.** The County Clerk is hereby directed to distribute copies of the resolution to the Treasurer's Office, the Comptroller, and the Community Services Department within 30 days.

ADOPTED this \_\_\_\_\_ day of June, 2017.

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Chair,  
Washoe County Commission

ATTEST:

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Washoe County Clerk